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A Note to Our Readers

It is with sadness that we inform you of the passing on Monday, April 14th of Mariellen P. Murphy, former Division of Local Services Director of Accounts and, most recently, Director of Finance for the Town of Dedham.

Mariellen, a Massachusetts Certified Public Accountant, was the first woman in the history of the Bureau of Accounts to be appointed as its Director and her influence upon the Bureau continued long after her tenure ceased.

Her plan for a system of field representatives remains a Bureau staple some 25 years later. Her Control Board Chairmanship served as a model for others to follow. Her efforts to avert county bankruptcy, to monitor fiscal requirements of the Education Reform law, and to improve the general municipal fiscal condition are testaments to the respect she had for her position, for local government and for taxpayers. In so many ways, hers was a job well done.

We extend our deepest sympathies and condolences to Mariellen's family from her friends at the Division of Local Services.

BLA Best Practices: Data Collection Using New Technologies

Stephen Sullivan - Bureau of Local Assessment Certification

Field Supervisor

The Division of Local Service's Bureau of Local Assessment (BLA) is committed to highlighting innovative and cost-saving data collection and retention practices and procedures wherever they may be. We understand that large workloads coupled with tight budgets, deadlines and limited resources can often leave municipalities scrambling to meet certain regulatory and administrative expectations.

Because the collection and maintenance of current and accurate property inventory data is a critical element in the development of uniform, fair market values, and can contribute to the community's cyclical re-inspection program, BLA requires that communities re-inspect all town property, including tax-exempt parcels, at least once every nine years. (See [BLA Certification Standards](#).) In order to meet this requirement, we highly encourage communities to embrace new, low-cost technologies that help expedite this process. In eastern Massachusetts, Assessor Chris Wilcock is doing just that.

Chris Wilcock believed that utilizing tablets and laser measuring could assist with his inspection program. While visiting properties in Weston as the Assistant Assessor, Chris would manually write any sketch changes, data changes, or any other pertinent notes on the property record cards during the inspection process. He would then return to the office and enter that information into the town's property database, knowing that even the most steadfast note takers and record keepers are subject to mistakes during the data entry process.

With this in mind, Chris had an idea. If he could get an iPad tablet to take with him into the field, it would significantly cut down on data entry redundancy and increase efficiencies in the collection process. After reviewing his proposal, the town signed off on his request and Chris used his iPad to record these changes just once on a live database. When he moved on to become the Chief Assessor in Tewksbury in February 2012, Chris left behind the iPad, but he kept the concept, this time with a Windows 8 tablet. Recently appointed Chief Assessor in the City of Melrose and now the Chairman of the MAAO Technology Committee, Chris found that real-time changes improve data accuracy.

"The ability to use a tablet with a live database in the field has been a huge breakthrough in the assessing field and in my opinion we are not far away from a completely automated data collection process in which there is no redundancy and accuracy is greatly improved," he says.

But how, exactly, can cities and towns do the same?

A new application offered by some CAMA vendors allows an assessor to access a live database stored in the Cloud with a setup

designed for tablets. Besides a tablet, a MiFi for a mobile connection (a MiFi is a wireless router that acts as a mobile Wi-Fi hotspot) is necessary to access the live database. Setup is done by the CAMA vendor. This takes the work of hosting, access, and updating out of the hands of the municipalities and puts it in the hands of the CAMA vendor, providing access to the database while in the field.

The CAMA vendor's application for tablets even adjusts to spotty or unpredictable WiFi connections. The new application retains all the necessary sketch changes, data changes, and notes to the property and saves them automatically. Once connected to a WiFi spot or back into the office, the device then provides a prompt, asking the user to "save/upload" all changes.

If your CAMA system does not currently have the above capability, assessors can still access the database while in the field. Assessors would need the tablet, a MiFi for a mobile connection, and a remote access setup with the help of your community's IT department. This would allow an assessor in the field to remote into their computer in the office and is essentially what Chris did when he was in Weston with his iPad.

The second technology Chris has been utilizing is a Laser Measuring Device, also known as a "Electronic Tape Measure" or a "Laser Distance Finder." This device has replaced the "measuring tape" in many assessing offices.

Rather than getting tangled up in a taxpayer's prized rosebush or taking an unexpected dive down a muddy slope in March, you can point the laser measuring device at a target and it will record the distance on its screen. These devices are one of the fastest and most accurate ways to record measurements.

Chris has been using a LMD for a few years and now estimates "a 50% reduction in time in the field over a tape and a drastic increase in accuracy over the measuring tape."

"The laser has also evolved with technology with advancements like an overview camera with a 4x zoom, a tablet sketching program, and new touch screen model. Over the years, I have converted numerous assessors to measuring with lasers," he adds.

We're pleased to have the opportunity to highlight Chris Wilcock's use of new technology, but tablets and laser measuring are just two of a wide range of tools available to help increase accuracy and efficiency within an assessing office. If your town adopted any tool or process that you would like to share with us, please let us know by calling (617) 626-2393 or by emailing us at bladata@dor.state.ma.us.

Ask DLS

The following *Ask DLS* is about municipal billing cycles. Please let us know if you have other areas of interest or send a question to cityandtown@dor.state.ma.us.

How many cities and towns practice quarterly billing?

278. Adopting quarterly tax billing requires advanced planning and additional work. For example, the assessor's property records must be updated in time to generate the commitment for mailing preliminary bills by July 1, while the collector will have additional costs associated with generating and mailing the bills (i.e., bill forms, envelopes, postage) for the two additional tax collection periods.

To adopt quarterly billing, local officials must seek town meeting, town council or city council authorization by a majority vote accepting [M.G.L. c. 59, sect. 57C](#). Additional information can be found on our [Local Options Related to Tax Billing](#) Municipal Databank tool. As always, you can find the above report and many other useful Data Bank Reports by clicking [here](#).

Reminder: TAP into DLS

As highlighted in [our last edition of City & Town](#), DLS would like to hear from communities interested in setting their property tax rates in November rather than in December. If your community wants to learn more about how DLS can assist your city or town in achieving an earlier setting of the property tax rate through the Taxpayer Assistance Program (TAP), please contact DLS Deputy Commissioner Robert G. Nunes at nunesr@dor.state.ma.us or at (617) 626-2381 to learn more about TAP. Also, please stay tuned for further announcements about the program in future editions of *City & Town*.

Where'd They Go?

Tony Rassias - Bureau of Accounts Deputy Director

Over the course of time, Massachusetts gained - and lost - several cities and towns to incorporations and annexations. Currently, Massachusetts has 351 cities and towns, but in 1900 Massachusetts had 353. Where'd the other two go?

Actually, several things happened. There were 353 cities and towns in 1900. Then...

1. Chapter 255 of the Acts of 1905 incorporated the town of Plainville, separating it from the town of Wrentham.
(Total Count: 354)
2. Chapter 469 of 1911 annexed the Town of Hyde Park to the City of Boston subject to electoral approval by both communities.

The elections were held on November 7, 1911 and the results in Boston were 51,242 in favor and 14,282 against. In the then-Town of Hyde Park, 1,434 voted in favor and 1,247 against. Approved by both communities, the annexation took effect on the first Monday in January, 1912.
(Total Count: 353)

3. Chapter 282 of 1916 incorporated the Town of Millville, separating it from the Town of Blackstone.

The bill was originally returned to the Legislature by Governor Samuel McCall who, along with the Massachusetts Attorney General, believed that its language was defective due to a clause providing that all taxes be paid entirely to the Town of Blackstone during the first year of Millville's existence. In addition, the bill required that Millville's Registrars of Voters prepare a list of voters for its first town meeting, quite a difficult task given that Millville had no Registrars of Voters until after the first meeting was held.

The Legislature approved Chapter 282 despite these objections and, about a month later, Chapter 349 of 1916 amended Chapter 282 by including the corrections indicated by the Governor and Attorney General.
(Total Count: 354)

4. Chapter 178 of 1920 incorporated the Town of East Brookfield, separating it from the Town of Brookfield. To this day, it remains the Commonwealth's newest town.
(Total Count: 355)

5. Chapter 240 of 1938 annexed the towns of Dana, Enfield, Greenwich and Prescott to neighboring towns in order to build the [Quabbin Reservoir](#).

And that's how we got to 351.

While on the subject, the Town of Manchester officially changed its name to Manchester-by-the-Sea in 1989 to distinguish it from Manchester, New Hampshire.

The Town of Gay Head officially changed its name to Aquinnah in 1997 which in Wampanoag means "land under the hill."

Finally, the district of Devens, formerly Fort Devens, attempted to become the Commonwealth's newest town in 2006, but failed.

The author would like to thank Bob Bliss, DLS Springfield and Worcester Regional Office Manager, for his assistance.

April Municipal Calendar

April 1	Collector	Mail 2nd Half Semi-Annual Tax Bills In communities using a regular semi-annual payment system, the 2nd half actual tax bill, or the actual tax if an optional preliminary bill was issued, should be mailed by this date.
April 1	Taxpayer	Deadline for Payment of Semi-Annual Bill Without Interest According to M.G.L. Ch. 59, Sec. 57C, this is the deadline for receipt of the actual tax payment in communities using the annual preliminary tax billing system on a semi-annual basis, unless the bills were mailed after December 31. If mailed after December 31, payment is due May 1, or 30 days after the bills were mailed, whichever is later.
Final Day of Each Month	Treasurer	Notification of monthly local aid distribution. Click www.mass.gov/treasury/cash-management to view distribution breakdown.

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